

# New Hampshire Department of Revenue Administration

## Fiscal Note Quick Guide

12-2667.0

**HB 1512-FN**, *relative to the authority of conservation commissions.*

House Municipal and County Government Committee

This bill prohibits town conservation commissions from acquiring, conveying, or contracting to manage land for conservation purposes and requires the local governing body to hold a public hearing before acquiring, conveying, or contracting to manage land for conservation purposes. In addition, this bill removes the option for a conservation fund funded by the Land Use Change Tax.

The amounts reported by the municipalities for the distribution of the Land Use Change Tax between conservation funds and the general fund for 2008 and 2009 are shown below:

Land Use Change Tax	2008	2009
Conservation Funds	\$5,042,634	\$3,119,690
General Fund	\$4,378,016	\$3,005,648

There are multiple scenarios regarding how removing the option to use a portion of the Land Use Change Tax for conservation funds may impact local revenue and expenditures:

- Local revenue funds would increase as all Land Use Change Tax revenue would be placed in the general fund; or
- Local expenditures would increase or decrease for conservation purposes given changes to the authority of the conservation commissions and the need use other revenue sources for conservation funds.

The Department of Revenue Administration cannot determine the fiscal impact to local revenues and local expenditures as the Department does not know the amounts currently held in conservation funds or amounts conservation commissions would have expended.